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February 19, 2013

Sarah Juris Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, D.C. 20463

Identification Number: C00483693

Re: 12 DAY PRE-GENERAL REPORT (10/01/2012 - 10/17/2012)

Dear Ms. Juris,

This response pertains to the letter sent on February 7, 2013 requesting additional information on the following items:

Schedule E of your report indicates that your committee may have failed to timely file one or more of the required 48 hour reports for independent expenditures (see attached). A political committee must file a 48 hour report within 48 hours of any independent expenditures aggregating \$10,000 or more and including the 20th day before an election. The report must be received by the Commission by 11:59 p.m. on the second day following the date on which independent expenditures that aggregate \$10,000 or more are publicly distributed or disseminated. These expenditures must then be fully itemized on Schedule E, or as memo entries on Schedule E and reflected on Schedule D if distributed or disseminated prior to payment, of the next report required to be filed by the committee. Although the Commission may take further action concerning this matter, your prompt response will be taken into consideration. (11 CFR ?104.3(b))

We reported the expenses that occurred on 10/15/12 on the 24-hour report filed on 10/18/2012. The total did not meet the qualifications for a 48-hour report since our independent expenditures did not aggregate \$10,000 or more before 10/17/2012. As of 10/17/2012, our spending totaled only \$1367.78 for the 48-hour reporting period. When the 24-hour reporting period began on 10/18/2012, we reported the independent expenditures because they exceeded \$1,000. Given that

it is unclear as to whether expenses accumulated in the 48-hour reporting period should be reported once the new 24-hour/\$1000 level period started, we filed in an abundance of caution. In the future, we will modify our filing procedures to report only expenses in the reporting time period they were incurred and not carry them over into the new time period.

If you have any additional questions please contact Gayle Sheehan at (415) 977-5560.

Sincerely,

Cathy Duvall, Treasurer Sierra Club Independent Action